

CITY OF NEW HAVEN
PROPERTY TAX ASSESSMENT DEFERRAL PROGRAMS



As a matter of public policy the City of New Haven seeks to encourage the fullest use of real property located in the City. To encourage the rehabilitation of existing residential and commercial building stock and to encourage the construction of new structures the City of New Haven has established two assessment deferral programs which defer a portion of the property taxes on improvements for property owners engaging in the rehabilitation or construction of certain eligible properties.

Please review the following program descriptions for an overview of these programs. If you believe your rehabilitation or construction project meets the eligibility requirements, please contact the appropriate department to begin the application process.

If you are planning to construct or rehabilitate a residential structure please contact:

The Livable City Initiative
(203) 946-7090
City Hall 165 Church Street 3rd Floor

If you are planning to construct or to rehabilitate a commercial or mixed-use structure please contact:

The Economic Development Office
(203) 946-2366
City Hall 165 Church Street, Floor 4R

This packet contains Four sections:

- I. A description and eligibility requirements for the City Wide Assessment Deferral program;
- II. A description and eligibility requirements for the Enterprise Zone Assessment Deferral Program;
- III. An application submission checklist;
- IV. An application form, which can be used for either program;

Please be sure you also have the required Disclosure Forms. Completed and notarized disclosure forms are required for all submissions.

(FOR CITY OF NEW HAVEN USE ONLY)

Application Initiated (Department official: check box, initial and date stamp)		Date
Economic Development	<input type="checkbox"/> _____	
LCI	<input type="checkbox"/> _____	
Building Department	<input type="checkbox"/> _____	



I. CITY WIDE ASSESSMENT DEFERRAL PROGRAM

What Is The “City Wide Assessment Deferral Program”?

Purpose and Summary.

When a property is rehabilitated or improved by new construction, the assessed value may increase because of the investments made in the property. In some cases this may deter investment. In order to encourage the fullest development of property and to encourage investment in New Haven's existing commercial and residential building stock, the City Wide Assessment Deferral Program freezes the property tax assessments on certain eligible properties at pre-construction or pre-rehabilitation values and then phases in the taxes assessed on the improvements over a period of five years.

How it works.

- Prior to the start of construction or rehabilitation, the owner of the property files an application for a determination of eligibility.
- During construction, the assessment of the property is frozen at the pre-rehabilitation assessed value. Upon completion of rehabilitation or construction, but not more than two years from the effective date of the agreement, a five-year phase-in period begins.
- In the first year, the taxable assessment of the property remains at the pre-rehabilitation level. On the third anniversary of the effective date of the agreement, twenty percent (20%) of the assessed value of the improvements to the property is assessed against the property and an additional twenty percent (20%) of the increased value is assessed against the property for each of the next four years, until one hundred percent (100%) of the increase is assessed.

How Do I Know If I Am Eligible?

Summary of Eligibility Requirements.

This program is intended to encourage development of unused or underused property and to encourage rehabilitation of existing commercial and residential buildings throughout the City. Therefore, not all properties are eligible for this program.

To be eligible for the assessment deferral program the property must be of a certain condition prior to construction or rehabilitation and the property owner must agree to certain standards for improving the property.

Prior to the start of construction or of rehabilitation the property MUST:

- Be undeveloped or have building(s) which do(es) not comply with at least one of the following –
 - the State Building Code; or
 - the City of New Haven Housing Code; and

The Completed Rehabilitation or Construction Project MUST :

- Conform to Zoning Ordinance requirements
- Increase the Value of the Property by 35% or more;
- Correct All Code violations; and
- Meet the Secretary of the Interior's "Standards of Rehabilitation for Historic Structures," if the building is a "Certified Historic Structure" within the meaning of 36 CFR 67 or if it is designated historically significant by the Historic District Commission.

CITY OF NEW HAVEN
PROPERTY TAX ASSESSMENT DEFERRAL PROGRAMS



A Property Is NOT ELIGIBLE If:

- The subject property is receiving any other property tax abatement or assessment deferral related to the improvement;
- The Property is receiving tax relief through state subsidies which include payment of local taxes for more than 25% of the dwelling units or payment in lieu of taxes
- A rehabilitated residential structure is converted to residential condominiums within 5 years of the issuance of the initial Certificate of Occupancy, unless
 - The structure being converted has been declared abandoned by the Building Department; or
 - The structure is being converted to a residential condominium by a majority of the tenants of the structure;
- The property owner is delinquent on any property taxes related to the subject property, unless the delinquency is cleared prior to construction, or a schedule of payment of delinquent taxes has been arranged with the City;
- The property owner has a legal or equitable interest in any other property for which property taxes are delinquent, unless the delinquency is cleared prior to construction, or a schedule of payment of delinquent taxes has been arranged with the City; or
- **Rehabilitation or Construction has ALREADY COMMENCED PRIOR TO FILING AN APPLICATION FOR ASSESSMENT DEFERRAL.** (Note: an application packet initialed and dated prior the start of construction will be deemed timely, if such application is promptly completed and submitted.)

How Can I get More Information?

If you are planning to construct or rehabilitate a residential structure contact:

The Livable City Initiative
(203) 946-7090
City Hall 165 Church Street 3rd Floor

If you are planning to construct or to rehabilitate a commercial or mixed-use structure contact:

The Economic Development Office
(203) 946-2366
City Hall 165 Church Street, Floor 4R

If you are preparing to pull a Building Permit in order to begin construction or rehabilitation:

Obtain a dated application form directly from the Building Department. Then immediately contact the appropriate department above and promptly complete and return the application.



II. ENTERPRISE ZONE ASSESSMENT DEFERRAL PROGRAM

What Is The “Enterprise Zone Assessment Deferral Program”?

Purpose and Summary.

When a property is rehabilitated or improved by new construction, the assessed value may increase because of the investments made in the property. In some cases this may deter investment. In order to encourage the fullest development of property and to encourage investment in New Haven’s existing commercial and residential building stock in the City’s designated “Enterprise Zone”, the Enterprise Zone Assessment Deferral Program freezes the property tax assessments on certain eligible properties at pre-construction or pre-rehabilitation values and then phases in the taxes assessed on the improvements over a period of seven years.

How it works.

- First, the owner of the property completes an application for a determination of eligibility.
- During construction, the assessment of the property is frozen at the pre-rehabilitation assessed value. Upon completion of rehabilitation or construction, but not more than two years from the effective date of the agreement, a seven-year phase-in period begins.
- For the first two years following completion of the project, the taxable assessment of the property remains at the pre-rehabilitation level. On the fourth anniversary of the effective date of the agreement, fifty percent (50%) of the assessed value of the improvements to the property is assessed against the property. Thereafter an additional ten percent (10%) of the increased value is assessed against the property for each of the next four years, until one hundred percent (100%) of the increase is assessed.

How Do I Know If I Am Eligible?

Summary of Eligibility Requirements.

This program is intended to encourage development of unused or underused property and to encourage rehabilitation of existing commercial and residential buildings within the City’s designated Enterprise Zone. Therefore, not all properties are eligible for this program.

To be eligible for the assessment deferral program the property must be located within the designated Enterprise Zone; and be of a certain condition prior to construction or rehabilitation; and the property owner must agree to certain standards for improving the property.

Prior To The Start Of Construction Or Of Rehabilitation The Property MUST:

- Be undeveloped or have building(s) which do(es) not comply with at least one of the following –
 - the State Building Code; or
 - the City of New Haven Housing Code; and

The Completed Rehabilitation Or Construction Project MUST :

- Conform to all Zoning Ordinance requirements
- Correct All Code violations; and
- Meet the Secretary of the Interior’s “Standards of Rehabilitation for Historic Structures,” if the building is a “Certified Historic Structure” within the meaning of 36 CFR 67 or if it is designated historically significant by the Historic District Commission.

CITY OF NEW HAVEN

PROPERTY TAX ASSESSMENT DEFERRAL PROGRAMS



A Property Is NOT ELIGIBLE If:

- The property is a Manufacturing Facility within the meaning of § 32-9(b) of the Connecticut General Statutes;
- Any dwelling unit is rented to any person whose income exceeds 200% of the median family income of the City of New Haven;
- Any condominium unit is sold to any person whose income exceeds 200% of the median family income of the City of New Haven;
- The subject property is receiving any other property tax abatement or assessment deferral;
- The property owner is delinquent on any property taxes related to the subject property, unless the delinquency is cleared prior to construction, or a schedule of payment of delinquent taxes has been arranged with the City;
- The property owner has a legal or equitable interest in any other property for which property taxes are delinquent, unless the delinquency is cleared prior to construction, or a schedule of payment of delinquent taxes has been arranged with the City;

How Can I Obtain More Information?

If you are planning to construct or rehabilitate a residential structure contact:

The Livable City Initiative
(203) 946-7090
City Hall 165 Church Street 3rd Floor

If you are planning to construct or to rehabilitate a commercial or mixed-use structure contact:

The Economic Development Office
(203) 946-2366
City Hall 165 Church Street, 4R

If you are preparing to pull a Building Permit in order to begin construction or rehabilitation:

Obtain a dated application form directly from the Building Department. Then immediately contact the appropriate department above and promptly complete and return the application.

THIS INFORMATIONAL SHEET DOES NOT CONSTITUTE AN EXHAUSTIVE DESCRIPTION OF THE CITY WIDE ASSESSMENT DEFERRAL PROGRAM OR THE ENTERPRISE ZONE ASSESSMENT DEFERRAL PROGRAM. IT IS MERELY DESIGNED TO ALERT PROSPECTIVE APPLICANTS THAT THE PROJECT MAY BE ELIGIBLE AND TO DIRECT SUCH APPLICANTS TO THE APPROPRIATE DEPARTMENTS. IF YOU THINK YOU ARE ELIGIBLE, PLEASE CONTACT THE APPROPRIATE DEPARTMENT AND MAKE ARRANGEMENTS TO MEET WITH A PROJECT MANAGER TO DISCUSS YOUR APPLICATION.

APPROVAL OF ELIGIBILITY DOES NOT EXCUSE AND SHALL NOT BE CONSIDERED A SUBSTITUTE FOR ANY APPLICABLE REGULATORY APPROVALS. ALL AGREEMENTS MADE UNDER THIS PROGRAM ARE MADE SUBJECT TO THE EXPRESS CONDITION SUBSEQUENT THAT THE ACTUAL CONSTRUCTION OR REHABILITATION PROJECT MEETS ALL APPLICABLE INSPECTION AND REGULATORY STANDARDS. ANY FAILURE TO MEET REGULATORY STANDARDS REQUIRED BY APPLICABLE LAW SHALL RENDER AN AGREEMENT MADE UNDER THIS PROGRAM VOID.



III. APPLICATION SUBMISSIONS CHECKLIST

Required Documents

Please Be Sure Your Submission Includes All of the Following:

- ☐ Application form completed, signed and dated.
- ☐ Statement of tax obligations. This form must be signed by the property owner; the Tax Collector; and the City Assessor. The form must be notarized.
- ☐ One set of outline specifications, indicating with as much specificity as practicable the materials to be used for exterior and interior finishes.
- ☐ One copy of an itemized cost estimate for the rehabilitation or new construction. The Itemized list must be on contractor letterhead, indicate the property address of the project, and be signed by the contractor.
- ☐ One set of preliminary architectural drawings or blueprints for the rehabilitation or new construction.
- ☐ One copy of any recent appraisals of the property (if available).
- ☐ One copy of building permit application(s) or building permit(s).
- ☐ One copy of the income and expense report for the property. In order to protect the confidentiality of this information, the income and expense report should be submitted directly to the City Assessor with a brief cover letter explaining the purpose of the submission.
- ☐ One copy of the final decision of the zoning authority or other regulatory agency granting relief (if applicable).

NOTE: NO APPLICATION WILL BE CONSIDERED UNLESS IT IS FILLED OUT COMPLETELY AND INCLUDES ALL REQUIRED SIGNATURES AND SUPPORTING DOCUMENTATION INCLUDING APPLICABLE ZONING OR OTHER REGULATORY RELIEF. THE CITY OF NEW HAVEN IS REQUIRED TO MAKE A DETERMINATION OF ELIGIBILITY WITHIN FORTY-FIVE (45) DAYS OF RECEIPT OF A COMPLETED APPLICATION. HOWEVER, AN APPLICATION WILL NOT BE CONSIDERED COMPLETE IF ANY REQUIRED DOCUMENTATION, INCLUDING EVIDENCE OF REGULATORY RELIEF HAS NOT BEEN RECEIVED. IN SUCH CASES THE FORTY-FIVE (45) DAY PERIOD SHALL BE TOLLED UNTIL ALL DOCUMENTATION HAS BEEN RECEIVED, INCLUDING EVIDENCE OF NECESSARY ZONING OR REGULATORY RELIEF. TO ENSURE TIMELY REVIEW OF ELIGIBILITY, AN APPLICANT WHO BELIEVES THAT HE OR SHE HAS BEEN SUBJECTED TO UNDUE DELAY OR INACTION MAY REQUEST IN WRITING A REVIEW OF THE APPLICATION'S STATUS BY THE ECONOMIC DEVELOPMENT ADMINISTRATOR. SUCH REVIEW SHALL BE IN ADDITION TO AND SHALL IN NO WAY BE CONSTRUED AS SUPERSEDING OR LIMITING THE APPLICANT'S RIGHT OF APPEAL UNDER THE PROCEDURES ESTABLISHED IN CONN. GEN. STAT. §12-65f.

CITY OF NEW HAVEN
PROPERTY TAX ASSESSMENT DEFERRAL PROGRAMS



Where to File

Submit Completed Application and additional documentation to either of the following Departments:

Residential Property:

City of New Haven, Livable City Initiative
165 Church Street, 3rd Floor
New Haven, CT 06510
(203) 946-7090

Commercial or Mixed Use Property:

City of New Haven, Economic Development
165 Church Street, Floor 4R
New Haven, CT 06510
(203) 946-2366

CITY OF NEW HAVEN
PROPERTY TAX ASSESSMENT DEFERRAL PROGRAMS



IV. PROPERTY TAX ASSESSMENT DEFERRAL APPLICATION

I. PROGRAM SELECTION (*select only one*)

- a. City Wide Assessment Deferral Program ☐
- b. Enterprise Zone Assessment Deferral Program ☐
(*Property must be located in the defined Enterprise Zone*)

II. APPLICANT INFORMATION

All questions refer to the property for which the assessment deferral is being sought.

a. Contact information regarding this application (owner or authorized agent)

Name _____
Address _____
Telephone _____
Email _____

b. Property information

Street Address _____
City, State, Zip _____
Map, Block, Parcel # _____

c. Ownership information

Property Owner's Name _____
Nature of Owner's Interest _____

III. REHABILITATION / CONSTRUCTION

a. What is the expected date that rehabilitation or construction will begin? _____

b. What is the expected date that rehabilitation or construction will be complete? _____

c. Please indicate in the table below the property uses for before and after rehabilitation/construction.

Use	Before Rehabilitation	After Rehab / Construction
Residential	<input type="checkbox"/>	<input type="checkbox"/>
Commercial	<input type="checkbox"/>	<input type="checkbox"/>
Industrial	<input type="checkbox"/>	<input type="checkbox"/>
Vacant	<input type="checkbox"/>	<input type="checkbox"/>

IV. FOR RESIDENTIAL PROPERTIES (*For commercial properties, you may skip to the next section*)

- a. How many residential units will exist in the completed property? ____
- b. Is the property a residential cooperative or condominium? ☐ Yes ☐ No
- c. Do you plan to convert the property to a residential cooperative or condominium within the next five years? ☐ Yes ☐ No
- d. If you are planning a conversion, is the property currently abandoned, as determined by the Office of Building Inspection and Enforcement? ☐ Yes ☐ No ☐ Not applicable
- e. If you are planning a conversion, are a majority of the current tenants converting to a residential cooperative or condominium? ☐ Yes ☐ No ☐ Not applicable

CITY OF NEW HAVEN
PROPERTY TAX ASSESSMENT DEFERRAL PROGRAMS



When you submit your application, please include evidence of the conditions for every item checked "Yes".

V. FOR NEW CONSTRUCTION *(If no new construction exists, you may skip to the next section)*

- a. Is the proposed use a residential rental unit(s) or cooperative housing? ☐ Yes ☐ No
- b. Which of the following most accurately describes the status of the property?
- ☐ Property is currently vacant
 - ☐ Property contains an existing structure, which will be demolished
 - ☐ Property contains an existing structure, which will be rehabilitated, along with new construction

VI. OTHER TAX SUBSIDIES

- a. Are you receiving abatement or deferral tax increases under any other program? ☐ Yes ☐ No

If so, please describe: _____

VII. TAX DELINQUENCIES

- a. Do you owe back taxes on the subject property or any other New Haven property in which you have a legal or equitable interest? ☐ Yes ☐ No
- b. Do you or your affiliates personally owe any other taxes (real, personal, or motor vehicle) to the City of New Haven? ☐ Yes ☐ No

Please list property address(es) or items and amount in arrears for all delinquencies:

Address / Item	Amount
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

- c. If you owe delinquent taxes, will they all be paid by the Commencement of construction on the subject property? ☐ Yes ☐ No
- d. If no, has the City Tax Collector agreed to a repayment schedule for taxes owed to the subject property?
☐ Yes ☐ No ☐ Not applicable

If you check "yes", please include adequate evidence with your application.

CITY OF NEW HAVEN
PROPERTY TAX ASSESSMENT DEFERRAL PROGRAMS



VIII. REGULATORY RELIEF

a. Is there any pending application for zoning or other regulatory relief or will any relief be required prior to the start of this project? ☐ Yes ☐ No

b. If Yes, check all applicable:

☐ Zoning :

☐ Variance

☐ Use ☐ Other

☐ Sp. Exception

Explain: _____

☐ DEP Permit

☐ Wetlands

☐ Other

Explain: _____

☐ Other

Explain: _____

VIII. SWORN STATEMENT

I certify that all information in this application and all information furnished in support of this application is true and complete to the best of my knowledge and belief.

Signature

Date

Subscribed and sworn to me this _____ day of _____.

Name and Title: Clerk or Commissioner of the Superior Court, Notary Public, Justice of the Peace, or Judge

Signature

COMPLETED APPLICATIONS SHOULD BE SUBMITTED TO:

Residential Properties:

Livable City Initiative
City of New Haven
165 Church Street, Floor 3
New Haven, CT 06510

Commercial Properties:

Office of Economic Development
City of New Haven
165 Church Street, Floor 4R
New Haven, CT 06510

Please remember to submit the evidence required.

CITY OF NEW HAVEN
PROPERTY TAX ASSESSMENT DEFERRAL PROGRAMS

